



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

March 5, 2002

The Honorable R. Bruce Long
Chief Judge
County of Charles City General District Court
PO Box 873
Gloucester, VA 23061

The Honorable I. H. Atlee
Chief Judge
County of Charles City Juvenile and
Domestic Relations District Court
PO Box 630
Gloucester, VA 23061

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Charles City District Court for the period January 1, 2001 through December 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Assess Fees

The Clerk did not properly assess fees in accordance with the Code of Virginia. Specifically, we identified the following:

- The Clerk did not properly assess the \$20 Criminal Injuries Compensation Fund fee set forth in Section 19.2-368.18 of the Code of Virginia. The Clerk failed to assess the fee when required in three cases and incorrectly assessed the fee in one case when it did not apply.

- The Clerk was unaware of the \$75 drug offender fee; therefore, this fee was not assessed as required by Section 17.1-275 A (11a) of the Code of Virginia.
- The Clerk did not consistently assess the \$10 Time to Pay fee in accordance with Section 19.2-354 of the Code of Virginia.

The Clerk should be more diligent in assessing fees and costs properly. Regardless of the size of her staff, the Clerk must assess fines and costs in accordance with the Code of Virginia. The Clerk should ensure she and her staff understand all fees and costs and keep abreast of any changes that may occur in the fee structure.

We discussed these comments with the Clerk on March 5, 2002 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable J.R. Zepkin, Judge
The Honorable James H. Smith, Judge
Edith K. Holmes, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnne Lane, Court Analyst
Supreme Court of Virginia